B. Sales Tax 146

K 946

File No. (Motor Spirit)

Legal Department-

13 **BRANCH**

Subject:— A Bill to provide for the levy of a Tax on the Sales of Motor Spirit in the Provi— of Bombay

(Bom. Act No VI of 1946)

Ref

File No. B. Sales (Motor Spirit-)

Gen. 194 e. Tax 146

7-19-B

Office of the R.L.A.

Paragraph 4 of Secretary, R.D.'s note, page 15.-

It is safer to embody the provisions of-condition 7 in Form D, appended to the Bombay Motor Sprit Sales Tax RulesRules, 1939, as sub-clause (2) of clause 13 of the Bill. Clause 13(c) also requires to be amended so as to make condition 6 of the said form consistent with the provisions of the Act. Clause 13 has been amended accordingly.

2. The draft Bill as amended is in order, subject to the following remarks:-

(a) It is presumed that the Finance Department intends to bring into force both the new Bombay Sales Act and the Bombay Sales of Motor ~~xxxx~~Spirit Taxation Act on the same date. Clause 30 of the Bombay Sales Tax Bill however provides that the Bombay Sales Tax Act, 1939 shall stand ~~Bill however provides that the Bombay Sales Tax Act, 1939 shall stand~~ repealed on the day on which sections 2 to 30 are brought into force. In order to leave no interval of time between the repeal of the Bombay Sales Tax Act, 1939, and the coming into of the Bombay Sales of Motor Sprit Taxation Act, clause 1(3) of the present Bill has been recast so as to closely follow the wording of clause 1(3) of the present Bill has been recast so as to ~~x~~closely follow the wording of clause 1(3) of the Bombay Sales Tax Bill. Finance Department will no doubt take care to see that a notification issued under section 1(3) of each of the two new Acts takes effect on the same day. To carry out this object, clause 30 of the Bombay Sales Tax Bill requires a slight drafting ~~xix~~ change. Clause 30 may be amended by inserting the words "the whole of" between the words "which" and "this" occurring in that clause.

IX 31/7

(b)....

(b) Clause 6. It is presumed that the concession of two month's period within which a person starting a fresh business. is to apply for a license is not to be retained in this Act.

(c) Sub-clause (5) has been added to clause 6 of the Bill in order to enable the licensees to carry on their trade without a break under licenses renewed under the Bombay Sales Tax Act, 1939.

(d) Clause 27 has been revised and made comprehensive so as to bring within its scope various orders issued under the Bombay Sales Tax Act, 1939, which if not kept in force, will create legal complications.

3. The subject-matter of the Bill falls under entries Nos. 2, 27, 37, 38, 48, and 54 in List II entries Nos. 1, 2 and 4 in List III in the Seventh Schedule to the Government of India Act, 1935. As the Bill contains no provision which is repugnant to any existing Indian Law relating to any entry in the Concurrent Legislative List, it is not necessary to reserve the Bill for the consideration of the Governor General with reference to section 107(2) and paragraph (2) of the Proclamation (vide R.L.A.'s No. 4055, dated 12th April 1939).

4. A revised draft Statement is appended.

Id/- P.N.M.
28/1/46.

Remembrancer of Legal Affairs.

U.R. to F.D., No.798,

dated the 29th January 1946.

JPE.20/7/56.
4 copies.

No. 103-Confl
z Legal Department,
Bombay Castle, 6th March 1946.

From
P.N.Moos, Esquire, Bar-at-Law, I.C.S.,
Secretary to the Government of Bombay;

To
The Secretary to the Governor of Bombay.

Subject:- Bombay Sales of Motor Spirit Taxation Bill, 1946.

Sir,

With reference to your memorandum No.G.S.521, dated the 3rd March 1946, addressed to the Finance Department on the above subject, I am directed to forward herewith for the assent of His Excellency the Governor a copy of the Bombay Sales of Motor Spirit Taxation Bill, 1946, prepared by His Excellency the Governor under paragraph (2) of the Proclamation dated the 4th November 1939 issued by him under section 93 of the Government of Indian Act, 1935.

2. The subject-matter of the Bill falls under entries Nos. 2, 27, 37, 38, 48 and 54 in List II and entries Nos. 1, 2 and 4 in List III in the Seventh Schedule to the Government of India Act, 1935. As the Bill contains no provision which is repugnant to any existing Indian Law relating to any entry in the Concurrent Legislative List, it is not necessary to reserve the Bill for the consideration of the Governor General with reference to section 107(2) of the Government of India Act, 1935

3. The date on which His Excellency the Governor's assent is given may kindly be entered in the endoree ment.

4. I also forward herewith one spare copy of the Bill.

Your obedient servant,
Id/- P.N.M. 6/3/46.
Secretary to the Government of Bombay
Legal Department.

Through -
The Joint Secretary to the Government of Bombay,
Finance Department.

JPE.20/7/66.4c

IMMEDIATE.

No. G.S. 619
Office of the Governor's Secretar
Government House,

From

G.G.Drewe, Esquire, OBE.ICS.
Secretary to the Governor of Bombay.

To

The Secretary to Government,
Legal Department,
Bombay 8th March 1946.

Subject: The Bombay Sales of Motor Spirit Taxation Bill, 1946.

Sir,

With reference to your letter No.103Confl., dated 6th March 1946, on the above subject, I am directed to return herewith the copy of the Bombay Sales of Motor Spirit Taxation Bill, 1946, prepared by His Excellency the Governor under paragraph (2) of the Proclamation, dated the 4th November 1939, issued by him under section 93 of the Government of India Act, 1935, and to state that under the provisions of the aforesaid paragraph His Excellency the Governor is pleased to declare that he ~~Excellency the Governor is pleased to declare that the~~ assents to the Bill in the name of His Majestyr

Yours obedient servant,

Sd/- ...

Secretary to the Governor of B'bay.

JPE.20/7/56.4c.

ACTS.
Publication of the Bombay Sales of Motor Spxirit Taxation Act, 1946.

GOVERNMENT OF BOMBAY.
Legal Department,
Resolution No.1948.
Bombay Castle, 8th March 1946.

Letter to the Secretary to the Governor, No.103 Confidential, dated the 6th March 1946.

Letter from the Secretary to the Governor, No.G.S.619 dated the 8th March 1946.

"With reference to your letter No.103-confidential dated the 6th March 1946, on the above subject, I am directed to return herewith the copy of the Bombay Sales of Motor Spxirit Taxation Bill 2 1946, prepared by His Excellency the Governor under paragraph (2) of the Proclamation, dated the 4th November 1939, issued by him under section 93 of the Government of India Act, 1935, and to state that under the provisions of the aforesaid paragraph His Excellency the Governor is pleased to declare that he assents to the Bill in the name of His Majestry."

RESOLUTION.- The law should be published as Bombay Act No. VI of 1946, in the Bombay Government Gazette dated ~~xxx~~ the 8th March 1946.

2. The Act should be translated into Marathi, Gujarati, Kannada and Hindustani (in Urdu and Devanagari scripts) and the translation should be published in the Bombay Government GAzette.

3. A copy of the Act should b forwarded to the Finance Department.

By order of the Governor of Bombay,

Sd/- M.G.Monani.
Additional Deputy Secretary to Government.

To
The Manager, Government Central Press, Bombay

etc...